and train Khalistan protagonists for terrorist activities in India;

(b) if so whether this confession was made by some of the arrested terrorists;

(c) if so, whether during the talks with the Pak officials these facts were brought to their notice;

(d) if so, whether all these centres have been dismantled by Pak after the talks; and

(e) if not, what are the other steps Government propose to take to meet the threat of Pakistan's continued support to the extremists?

THE MINISTER OF STATE IN THE MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS AND THE MINISTER OF STATE IN THE MINISTRY OF HOME AFFAIRS (SHRI P. CHIDAMBARAM): (a) to (e) Government is aware that a number of centres have been set up by Pakistan to motivate and train Khalistan protagonists for terrorist activities in India. This has also been supported by the confession made by some of the terrorists. Pakistan's involvement in training Sikh extremists and setting up of training centres for the purpose has been brought to the notice of Pakistan on many occasions and recently at Home Secretaries' level talks in May, 1988 and Foreign Secretaries' level talks in June, 1988. The Government of India are pursuing the matter with the Government of Pakistan at various levels. The Government of India has no information that these training centres have been dismantled by Pakistan.

**Income Tax raids**

1644. SHRI M. S. GURUPADASWAMY: Will the Minister of FINANCE be pleased to state:

(a) what is the time taken by the Income Tax Department to take further action in respect of a search and seizure raid carried out by the Department;

(b) what is the total number of raids carried out by the Income Tax Department during the financial year 1986-87 and the estimated value of the cash and other assets that were seized and the hidden assessed income disclosed; and

(c) what is the total number of these raids in respect of which further action has been taken?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA): (a) In all Income-tax search cases, further action commences immediately after the search. Scrutiny of seized documents and follow-up investigation are conducted and the Investigation Wing of the Income-tax Department hands over the case to the Assessing Officer. In cases where valuable assets are seized during the search, the Assessing Officer is statutorily required to pass an order within 120 days of the search in a summary manner, estimating unaccounted income and calculating the consequential liability to taxes, interest and penalty. Based on the liability so worked out, the Officer has to order retention or release of assets seized. The assessment proceedings in search cases are also completed expeditiously and in any case within the statutory period of two years from the end of the relevant assessment year.

(b) During the financial year 1986-87 the Income-tax Department conducted 7054 searches resulting in the seizure of *prima-facie* unaccounted assets worth approximately Rs. 100.70 crores. During the period 10.9.1986 to 31.3.1987, the persons searched had admitted concealment of income to the tune of Rs. 36.85 crores in the statements given at the time of search. The amended provisions of the Income-tax Act providing for such admissions, without attracting penal provisions, came into effect from 10.9.1986.

(c) Appropriate further action has been taken in all the cases where searches were conducted during the financial year 1986-87.